

Attachment 3

### CERTIFICATION OF ANNUAL ACCOUNTING STATEMENT

This is to certify that I have reviewed this accounting statement and to the best of my knowledge and belief:

1. The statement was prepared in conformity with guidelines issued by the Office of Personnel Management and fairly presents the financial results of contract year 1993 in conformity with those guidelines;
2. The costs included in the statement are allowable and allocable in accordance with the terms of the contract and with the cost principles of the Federal Employees Health Benefits Acquisition Regulation and the Federal Acquisition Regulation;
3. Income, rebates, allowances, refunds and other credits made or owed with the terms of the contract and applicable cost principles have been included in the statement;
4. The letter of credit account was managed in accordance with OPM guidelines;
5. The statement includes any adjustments for audit findings that were agreed to be settled through adjustments to the Special Reserve.

PLAN NAME Community Mutual Insurance Company

Thomas C. Mowry  
NAME OF VICE PRESIDENT,  
GOVERNMENT PROGRAMS  
(TYPE OR PRINT)

Donald M. Dominick  
NAME OF DIRECTOR,  
GOVERNMENT PROGRAMS FINANCE  
AND ADMINISTRATION (TYPE OR  
PRINT)

Thomas C. Mowry  
SIGNATURE OF VICE PRESIDENT  
GOVERNMENT PROGRAMS

Donald M. Dominick  
SIGNATURE OF DIRECTOR,  
GOVERNMENT PROGRAMS FINANCE  
AND ADMINISTRATION

May 4, 1994  
DATE SIGNED

May 4, 1994  
DATE SIGNED

\*Without Attachment

**Exhibit**

**G**

Attachment 3


### CERTIFICATION OF ANNUAL ACCOUNTING STATEMENT

This is to certify that I have reviewed this accounting statement and to the best of my knowledge and belief:

1. The statement was prepared in conformity with guidelines issued by the Office of Personnel Management and fairly presents the financial results of contract year 1994 in conformity with those guidelines;
2. The costs included in the statement are allowable and allocable in accordance with the terms of the contract and with the cost principles of the Federal Employees Health Benefits Acquisition Regulation and the Federal Acquisition Regulation;
3. Income, rebates, allowances, refunds and other credits made or owed with the terms of the contract and applicable cost principles have been included in the statement;
4. The letter of credit account was managed in accordance with OPM guidelines;
5. The statement includes any adjustments for audit findings that were agreed to be settled through adjustments to the Special Reserve.

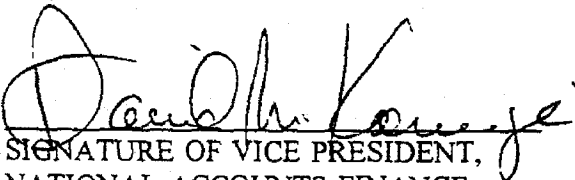
PLAN NAME Community Mutual Insurance Company

Kathy Hinkle  
NAME OF DIRECTOR, FEDERAL  
EMPLOYEE HEALTH BENEFIT PROGRAMS  
(TYPE OR PRINT)

  
SIGNATURE OF DIRECTOR,  
FEDERAL EMPLOYEE HEALTH BENEFIT  
PROGRAMS

12/20/95  
DATE SIGNED

Dave Koeninger  
NAME OF VICE PRESIDENT,  
NATIONAL ACCOUNTS FINANCE  
(TYPE OR PRINT)

  
SIGNATURE OF VICE PRESIDENT,  
NATIONAL ACCOUNTS FINANCE

12/15/95  
DATE SIGNED

\*Without Attachment

Attachment 3

## CERTIFICATION OF ANNUAL ACCOUNTING STATEMENT

This is to certify that I have reviewed this accounting statement and to the best of my knowledge and belief:

1. The statement was prepared in conformity with guidelines issued by the Office of Personnel Management and fairly presents the financial results of contract year 1995 in conformity with those guidelines;
2. The costs included in the statement are allowable and allocable in accordance with the terms of the contract and with the cost principles of the Federal Employees Health Benefits Acquisition Regulation and the Federal Acquisition Regulation;
3. Income, rebates, allowances, refunds and other credits made or owed with the terms of the contract and applicable cost principles have been included in the statement;
4. The letter of credit account was managed in accordance with OPM guidelines;
5. The statement includes any adjustment for audit findings that were agreed to be settled through adjustments to the Special Reserve.

PLAN NAME: Community Insurance Company

Kathy Hinkle

NAME OF VICE PRESIDENT,  
FEDERAL EMPLOYEE PROGRAMS  
(TYPE OR PRINT)

KHink

SIGNATURE OF VICE PRESIDENT,  
FEDERAL EMPLOYEE PROGRAMS

5/16/96

DATE SIGNED

Dave Koeninger

NAME OF VICE PRESIDENT,  
NATIONAL ACCOUNTS FINANCE  
(TYPE OR PRINT)

Dave Koeninger

SIGNATURE OF VICE PRESIDENT,  
NATIONAL ACCOUNTS FINANCE

5/20/96

DATE SIGNED

\*Without Attachment

CERTIFICATION OF ANNUAL  
ACCOUNTING STATEMENT  
(Carrier)

This is to certify that I have reviewed this accounting statement and to the best of my knowledge and belief:

1. The statement was prepared in conformity with guidelines issued by the Office of Personnel Management and fairly presents the financial results of contract year 1997 in conformity with those guidelines;
2. The costs included in the statement are allowable and allocable in accordance with the terms of the contract and with the cost principles of the Federal Employees Health Benefits Acquisition Regulation and the Federal Acquisition Regulation;
3. Income, rebates, allowances, refunds and other credits made or owed with the terms of the contract and applicable cost principles have been included in the statement;
4. The letter of credit account was managed in accordance with OPM guidelines, except that draws were made on a checks issued basis. To avoid drawing funds before needed to discharge promptly the obligations incurred under the contract, draws from the letter of credit account were delayed beyond the average float period.
5. The statement includes any adjustment for audit findings that were agreed to be settled through adjustments to the Special Reserve.

Plan Name HMP Ohio

M. Katherine Hinkle  
Name of FEHBP Vice-President

Michael Jensen  
Name of Director, FEHBP Compliance

M. Katherine Hinkle  
Signature of FEHBP Vice-President

Michael E. Jensen  
Signature of Director, FEHBP Compliance

3/28/98  
Date Signed

3/27/98  
Date Signed

Attachment 3

CERTIFICATION OF ANNUAL  
ACCOUNTING STATEMENT  
(Carrier)

This is to certify that I have reviewed this accounting statement and to the best of my knowledge and belief:


1. The statement was prepared in conformity with guidelines issued by the Office of Personnel Management and fairly presents the financial results of contract year 1998 in conformity with those guidelines;
2. The costs included in the statement are allowable and allocable in accordance with the terms of the contract and with the cost principles of the Federal Employees Health Benefits Acquisition Regulation and the Federal Acquisition Regulation;
3. Income, rebates, allowances, refunds and other credits made or owed with the terms of the contract and applicable cost principles have been included in the statement;
4. The letter of credit account was managed in accordance with OPM guidelines, except that draws were made on a checks issued basis. To avoid drawing funds before needed to discharge promptly the obligations incurred under the contract, draws from the letter of credit account were delayed beyond the average float period.
5. The statement includes any adjustment for audit findings that were agreed to be settled through adjustments to the Special Reserve.

Plan Name HMP Ohio

M. Katherine Hinkle  
Name of FEHBP Vice-President

Michael Jensen  
Name of Director, FEHBP Compliance and  
Finance

  
Signature of FEHBP Vice-President

  
Signature of Director, FEHBP Compliance  
Finance

March 30, 1999  
Date Signed

3/30/99  
Date Signed

CERTIFICATION OF ANNUAL  
ACCOUNTING STATEMENT  
(Carrier)

This is to certify that I have reviewed this accounting statement and to the best of my knowledge and belief:

1. The statement was prepared in conformity with guidelines issued by the Office of Personnel Management and fairly presents the financial results of this reporting period in conformity with those guidelines;
2. The costs included in the statement are actual, allowable, allocable, and reasonable in accordance with the terms of the contract and with the cost principles of the Federal Employees Health Benefits Acquisition Regulation and the Federal Acquisition Regulation;
3. Income, rebates, allowances, refunds and other credits made or owed in accordance with the terms of the contract and applicable cost principles have been included in the statement;
4. The letter of credit account was managed in accordance with OPM guidelines, except that draws were made on a checks issued basis until December 1999. To avoid drawing funds before needed to discharge promptly the obligations incurred under the contract, draws from the letter of credit account were delayed beyond the average float period.


Plan Name HMP Ohio

Michael E. Jensen  
Name of FEHBP Executive Director,  
Compliance

  
Signature of FEHBP Executive Director,  
Compliance

3/30/2000  
Date Signed

Darin Rother  
Name of FEHBP Sr. Financial Consultant,  
Finance

  
Signature of FEHBP Sr. Financial Consultant  
Finance

3/30/2000  
Date Signed

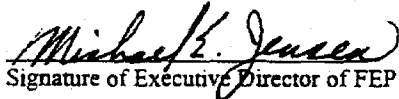
CERTIFICATION OF ANNUAL  
ACCOUNTING STATEMENT  
(Carrier)

This is to certify that I have reviewed this accounting statement and to the best of my knowledge and belief:

1. The statement was prepared in conformity with guidelines issued by the Office of Personnel Management and fairly presents the financial results of contract year 2000 in conformity with those guidelines:
2. The costs included in the statement are allowable and allocable in accordance with the terms of the contract and with the cost principles of the Federal Employees Health Benefits Acquisition Regulation and the Federal Acquisition Regulation;
3. Income, rebates, allowances, refunds and other credits made or owed with the terms of the contract and applicable cost principles have been included in the statement;
4. The letter of credit account was managed in accordance with OPM guidelines.
5. The statement includes any adjustment for audit findings that were agreed to be settled through adjustments to the Special Reserve.

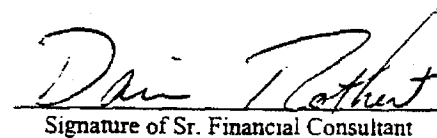
Plan Name HMP Ohio

Michael Jensen  
Name of Executive Director of FEP

  
Signature of Executive Director of FEP

3/30/01  
Date Signed

Darin Rother  
Name of Sr. Financial Consultant

  
Signature of Sr. Financial Consultant

3/30/2001  
Date Signed

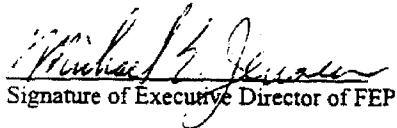
CERTIFICATION OF ANNUAL  
ACCOUNTING STATEMENT  
(Carrier)

This is to certify that I have reviewed this accounting statement and to the best of my knowledge and belief:

1. The statement was prepared in conformity with guidelines issued by the Office of Personnel Management and fairly presents the financial results of contract year 2001 in conformity with those guidelines;
2. The costs included in the statement are allowable and allocable in accordance with the terms of the contract and with the cost principles of the Federal Employees Health Benefits Acquisition Regulation and the Federal Acquisition Regulation;
3. Income, rebates, allowances, refunds and other credits made or owed with the terms of the contract and applicable cost principles have been included in the statement;
4. The letter of credit account was managed in accordance with OPM guidelines.
5. The statement includes any adjustment for audit findings that were agreed to be settled through adjustments to the Special Reserve.

Plan Name HMP Ohio

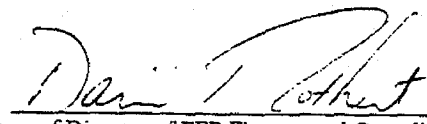
Michael Jensen  
Executive Director of FEP

  
Signature of Executive Director of FEP

3/29/02

Date Signed

Darin Rother  
Director of FEP Finance and Compliance

  
Signature of Director of FEP Finance and Compliance

March 29, 2002

Date Signed